

GAMING HOSPITALITY SOLUTIONS
BookWon Computerized Race and Sports Book System GHSSBRB 2.0/V01.01
Suggested Trial Procedures

BookWon Race and Sports Book System

1. Registered race and sports book employees (Regulation 22.035) should provide close supervision of writers, cashiers and administrative personnel.
2. Each day accounting or auditing personnel shall:
 - a. Foot the write and voids listed on the Race Total Write and Sports Daily Write reports to ensure totals are correct.
 - b. Trace the adjusted write amount from the respective Race Total Write and Sports Daily Write reports to the Race Daily Recap By Track and By Property (Total Write) and Sports Daily Recap by League and by Property (Total Write).
 - c. Trace the void amount from the respective Race Total Write and Sports Daily Write reports to the Sports Daily Ticket Void and Race Daily Ticket Void reports.
 - d. Review all voids for propriety and regulation compliance.
 - e. Review the Race Total Write and Sports Daily Write reports to ensure continuous sequencing of tickets. Documented follow-up is to be performed where tickets are found to be missing or blank.
 - f. Review a 10% sample of tickets written on the Race Total Write and Sports Daily Write reports to ensure that proper amounts were charged based on wagers made.
 - g. Foot the payouts listed on the Race Daily Payout Detail and Sports Daily Payout Detail reports to ensure totals are correct.
 - h. Trace the total payout amount from the respective Race Daily Payout Detail and Sports Daily Payout Detail reports to the Race Daily Recap By Track and By Property (Total Cash Pd) and Sports Daily Recap By League and By Property (Total Cash Pd).
 - i. Verify that the results of events on the Race Daily Results, Sports Daily Results and Sports Daily Card Parlay reports were entered into the system accurately. Periodically verify the results to an independent source such as a newspaper or disseminator.

- j. Regrade all race and sports book winning tickets and parlay card tickets in excess of \$1,000, and 10% of all other winning race and sports book and parlay card tickets during the race and sports audit process for verification of payout amounts. Alternatively, this procedure may be performed by cashier personnel before payment.
- k. On a daily basis verify the total unpaid tickets on the Race All Unpaid Detail and the Sports All Unpaid Detail by subtracting the month-to-date (Prior Cash Pd and Unpaid Winners) from the month-to-date (Unpaid Daily) on the Race Daily Recap and Sports Daily Recap.
- l. On a daily basis verify the total futures on the Race All Futures Detail and Sports All Futures by Write Date by subtracting the month-to-date (Futures Back-IN) from the month-to-date (Future Write) on the Race Daily Recap and Sports Daily Recap.
- m. Recalculate the daily taxable revenue using the accrual method (accrual write minus cash payouts for the day) on the following reports:
 - a. Sports Daily Recap by League (Accrual)
 - b. Sports Daily Recap by Property (Accrual)
- n. For the reports listed above verify that the month-to-date, quarter-to-date and year-to-date amounts are correctly rolling forward.

General

1. Review exception reports on a daily basis for propriety of transactions and unusual occurrences. Any follow-up which is performed is to be documented.